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Counsel for the Post-Effective Date Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | |
|--------------------------------------|----------------------------------|
| ----- X | |
| | : |
| In re: | : Chapter 11 |
| | : |
| DELTA AIR LINES, INC. et al., | : Case No. 05-17923 (ASH) |
| | : |
| Debtors. | : (Jointly Administered) |
| ----- X | |

**APPELLEES' COUNTER-DESIGNATION OF ITEMS
FOR INCLUSION IN RECORD ON APPEAL**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Appellees Delta Air Lines, Inc. ("**Delta**") and the Post-Effective Date Committee established through Delta's confirmed plan of reorganization (the "**Committee**"), through their undersigned counsel, hereby designate the following items to be included in the record on appeal in connection with the appeal by Lone Star Air Partners, LLC from the Order on TIA Transfer Objection 1, entered in this matter on October 22, 2007:

1. TIA Transfer Objection 1: Objection by Delta Air Lines, Inc. and the Post-Effective Date Committee to Certain Claims Asserted by Lone Star Air Partners LLC for Tax Indemnities

with Respect to Aircraft N636DL, N637DL and N638DL [Docket No. 6215], including Exhibits A through H thereto.

2. Affidavit of David B. Gebler in Support of Lone Star Air Partners LLC to TIA/SLV Transfer Objection 1 [Docket No. 6663], including Exhibit A thereto.

Dated: New York, New York
November 20, 2007

Respectfully submitted,

DEBEVOISE & PLIMPTON LLP

/s/ Michael E. Wiles

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